ASSOCIATE

Eileen Y. Lee Breger

T. 508-416-2412 E. eleebreger@bowditch.com

OVERVIEW

Eileen Y. Lee Breger concentrates her practice on estate planning, tax strategies, special needs planning, long-term care planning, and estate and trust administration. As an attorney, she takes a practical and personalized approach and frequently works with:

- Families on their estate planning, including blended families
- High net-worth families in need of asset protection, business succession planning and gift and estate tax strategies
- Families providing for special-needs family members
- Elders in need of long-term care planning
- Personal Representatives and Trustees on probate matters, estate settlement and ongoing trust administration.

Eileen has a broad range of estate planning clients. "Everyone needs an estate plan," she says, "from a simple plan, such as a young couple naming a guardian for their minor children, to an upgraded plan for a couple nearing retirement, which might include tax and asset-protection measures." Regardless of the age or type of client, Eileen takes time to listen to her client's goals and to design a plan that is tailored to the client's individualized needs, yet is balanced and not overly complicated. She sees her role as a trusted adviser and, where there's a conflict, she is a mediator, working to de-escalate and help work things out between the involved parties.

With her special needs planning practice, Eileen assists those who want to leave assets to a beneficiary who may have a developmental or intellectual disability. Through the planning, she establishes special needs trusts that provide for the beneficiary's lifetime needs while allowing continued access to government assistance.

Eileen is also involved in the community, including serving on the board of Realizing Children's Strengths (RCS) Learning Center, a nonprofit organization whose mission is to provide the highest-quality individualized behavioral and educational services for children with autism spectrum disorders and other developmental disabilities.

Before Bowditch

Prior to joining Bowditch & Dewey, Eileen practiced at a MetroWest estate planning law firm. Before that, she was a judicial intern at the First Circuit Court of Appeals in Boston, in the chambers of Judge Torruella. She also previously served as a judicial intern for Judge Judith Fabricant of the Massachusetts Superior Court and as a law clerk for the Department of the Interior (assigned to the Deepwater Horizon oil spill litigation) and the U.S. Attorney's Office, District of Rhode Island. During law school, Eileen represented family law clients as a student attorney in the Boston College Law School Civil Litigation Clinic.

Besides work

"During the warmer months, I have a large flower garden, including perennial succulents, which are interesting because of their shape and novelty." Additionally, Eileen and her husband like to travel, especially to the islands of Hawaii.

EXPERIENCE

Helping a younger married couple choose a guardian and trustee

A Boston-area married couple in their early 30s came to Eileen needing help with putting an estate plan in place shortly before the birth of their first child. The estate plan consisted of a family trust, and the couple had to decide on a guardian and trustee. Eileen noted, "The wife was an only child, so we spent a lot of time walking through their options. I asked them, 'Who are the family members and friends in their lives, their jobs and personalities?' They both looked to the husband's brother as a good candidate for trustee and guardian." Everything is signed and in place.

Updating an estate plan with a special needs trust

A married couple in their 50s wanted to update their estate plan for their three children, one of whom had developmental disabilities. "They were both well-to-do professionals working in the Boston area," Eileen explained, "with children in middle school and high school, but their plan was outdated, without tax planning and, perhaps more importantly, did not properly provide for the special-needs situation." Eileen met face-to-face with the couple to find out about the family and to learn about each child. As a result, Eileen recommended creating a lifetime special needs trust share to receive the child's inheritance. "This meant that the drafting had to be done in way as to provide flexibility while not interfering with that child's eligibility for government benefits." She also worked with the couple's financial advisor to ensure that additional life insurance was obtained to support the special needs child after they pass.

Implementation of incapacity planning

Eileen's elderly client had a trust that provided for the lifetime management of assets in the event she became incapacitated. When the client lost capacity Eileen helped to implement the incapacity provisions of her trust. During this same time, the client became vulnerable to influence from people who did not have her best interests at heart. Eileen took actions to protect the client and ensure that her chosen fiduciaries could manage her affairs during the last years of her life.

Estate and Trust Administration

When a person passes away, Eileen counsels fiduciaries with settling a loved one's estate and administering long-term trusts:

- Probate of a will, appointment of a Personal Representative of an estate, and sale of real estate.
- Preparation of estate and income tax filings.
- Advice with post-mortem tax planning, qualified tax-deferred accounts, creditor issues, beneficiary distributions, closing of the estate and management of family trusts.

AFFILIATIONS

PROFESSIONAL/COMMUNITY

- Board Member, The Carroll Center for the Blind
- Board Member, Realizing Children's Strengths (RCS) Learning Center
- Member, Boston Bar Association
- Member, Women's Bar Association

PREVIOUS

- Former Associate Director of Women in NAAAP, National Association of Asian American Professionals, Boston Chapter
- Former Chair, Webinars and Seminars Committee, Boston Estate Planning Council

ARTICLES & TALKS

ARTICLES

- "10 Things I know about … Protecting your family's money," *Worcester Business Journal*, March 7, 2022

TALKS

- Presented to executives of publicly-traded retailer on estate planning and tax strategies, November 2023.
- "Estate Planning and Special Needs Trusts," The Carroll Center for the Blind, October 16, 2023
- "Estate Planning 101: Breaking Down the Basics," Senate President Karen Spilka's Health and Wellness Fair, Framingham, MA, October 14, 2023
- "Asset Transfers & Reduction of Assets," Massachusetts Continuing Legal Education, Boston, June 16, 2023
- "Leaving Your Legacy: Planned Giving Basics," The Carroll Center for the Blind, May 18, 2023
- "Estate Planning 101: Breaking Down the Basics," MetroWest Chamber of Commerce, September 8, 2022
- "Estate Planning: What You Need to Know," Norfolk-Plymouth County Area Alumnae Chapter of Delta Sigma Theta Sorority, Inc., June 12, 2021
- "Estate Planning 101," Newton Senior Center, January 21, 2021
- "Introduction to Revocable Trusts," Boston Bar Association, November 4, 2020
- "Estate Planning and Estate Administration: Post-Mortem Tax Planning," National Business Institute, Woburn, Massachusetts, December 4 & 5, 2018
- "The Trust Funds of Economic Development: Reexamining the Prudent Man Standard in Nineteenth Century Massachusetts," Economic and Business Historical Society Conference, 2011

BAR ADMISSIONS

- Massachusetts

EDUCATION

- LL.M., Master's in Taxation, Boston University School of Law: Graduate Tax Program's Academic Achievement Award for member of the class with highest GPA

- J.D., Boston College Law School
- B.A., Vassar College